

**REG-33-007 COMMENCEMENT OF PROCEEDINGS: REGULATIONS, REVENUE RULINGS, AND FORMS PUBLISHED BY THE DEPARTMENT OF REVENUE**

007.01 These rules shall be followed when filing a request for hearing or declaration ruling on the promulgation, amendment or repeal of any regulation, revenue ruling, or form published by the Department of Revenue.

007.01A Content. This information shall be supplied by petitioner when filing a request of this nature with the Commissioner. The request shall:

007.01A(1) Identify the petitioner,

007.01A(2) Set forth sufficient facts so as to identify the item under consideration,

007.01A(3) Set forth sufficient reasons for believing the item under consideration should be promulgated, reviewed, amended, or repealed so as to acquaint the Commissioner with the exact basis thereof,

007.01A(4) If filed for promulgation or amendment of an existing regulation, revenue ruling, or form, include a copy of the petitioner's proposed regulation, revenue ruling, or form,

007.01A(5) Demand the relief to which the petitioner considers himself entitled,

007.01A(6) Be in writing.

007.01B Filing date. At any time the petitioner may file a written request regarding current regulations, revenue rulings, and forms published by the department, or the promulgation of those not published.

(Sections 3-149, 66-402, 66-418.02, 66-440, 66-447, 66-618, 76-903, 77-370, 77-371, 77-412, 77-1328, 77-1705, 77-2008, 77-2105, 77-2603, 77-27,119, 77-3006, 77-3112, 84-909, 84-910, 84-912, R.R.S. 1943. Sections 77-2612 and 77-2711, R.S.Supp., 1982. December 5, 1982.)